



VISHNICK MCGOVERN MILIZIO LLP  
ATTORNEYS AT LAW

FILED  
IN CLERK'S OFFICE  
U.S. DISTRICT COURT E.D.N.Y.

★ OCT 26 2018 ★

BROOKLYN OFFICE

16cv5190  
BMC

October 25, 2018

Bernard F. McGovern  
Partner  
t. 516.437.4385 x113  
BMcGovern@vmmlegal.com

**VIA HAND DELIVERY**

United States District Court  
225 Cadman Plaza East  
Brooklyn, NY 11201

**Re: Estate of Rafael Flores**

Dear Sir/Madam:

This office represents Damaris Flores in connection with the settlement of her Intermediate Accounting at the Surrogate's Court Queens County for the Estate of her late husband, Rafael Flores. Enclosed is a copy of the Citation and Accounting documents required to be served upon you as an interested party in this proceeding. The Citation is returnable on November 8, 2018, at the Queens County Surrogate's Court at 9:30 a.m.

If you should have any questions, please do not hesitate to contact the undersigned.

Cordially,

BERNARD F. MCGOVERN

BFM:ml  
Enclosures



CITATION

SURROGATE'S COURT, QUEENS COUNTY  
THE PEOPLE OF THE STATE OF NEW YORK,  
By the Grace of God Free and Independent

TO: **Jasmine Flores**  
**Rafael Flores, Jr.**  
**Samantha Luz Flores, a/k/a Victoria Luz Flores**  
**Jenise Nicole Flores**  
~~**Delilah Mariah Flores**~~  
**Monica Rivera**  
**Joslynn Flores**  
**Internal Revenue Service**  
**United States District Court, Eastern District of New York**  
*Copy to GAL*

A Second Amended petition and Second Amended Intermediate Account having been duly filed by **Damaris Flores**, who is domiciled at **71-15 67th Street, Glendale, New York 11385**

**YOU ARE HEREBY CITED TO SHOW CAUSE** before the Surrogate's Court, Queens County, at **88-11 Sutphin Boulevard, Jamaica, New York**, on the 8<sup>th</sup> day of November, 2018 at 9:30 o'clock in the forenoon of that day, why the Second Amended Intermediate Accounting of Damaris Flores, a copy with amendments, which has been served herewith, as **Administrator** of the estate of **RAFAEL FLORES**, should not be judicially settled.

[X] Further relief sought (if any):

Why the claims of the Internal Revenue Service in the amounts of \$4,735.53 and \$9,089.58, that have been presented and allowed, but are unpaid, as set forth on Schedule D-2 of the Account, should not be paid; and for such other and further relief as the Court may determine.

Dated, Attested and Sealed,

September 28<sup>th</sup> 2018

HON. PETER J. KELLY

Peter J. Kelly, Surrogate

James L. Becker  
James L. Becker, Chief Clerk

Seal

Michael D. Humphrey, Esq.

Attorney Name

Vishnick McGovern Millizio LLP

Firm

(516) 437-4385

Telephone

3000 Marcus Avenue, Suite 1E9, Lake Success, New York 11042

Address

**NOTE:** This citation is served upon you as required by law. You are not required to appear. If you fail to appear it will be assumed that you do not object to the relief requested. You have a right to have an attorney appear for you, and you or your attorney may request a copy of the full account from the petitioner or petitioner's attorney.

SURROGATE'S COURT OF THE STATE OF NEW YORK  
COUNTY OF QUEENS

ACCOUNTING BY DAMARIS FLORES,

File No: 2016-3463/B

as the Administrator

ATTORNEY  
AFFIRMATION  
AMENDING SECOND  
AMENDED PETITION

of the ESTATE OF RAFAEL FLORES,

Deceased.

Michael D. Humphrey, an attorney duly admitted to practice before the Courts of the State of New York, hereby affirms the following under penalties of perjury:

- 1] Your undersigned is Counsel at the firm Vishnick McGovern Milizio LLP with offices at 3000 Marcus Avenue, Suite 1E9, Lake Success, New York 11042, having been substituted for Geller & Geller, Esqs., as the attorneys of record for the Petitioner, Damaris Flores, and as such, is familiar with the facts and circumstances of this matter herein set forth.
- 2] I make this affirmation in order to induce the Court to issue a Citation in this proceeding by April 18, 2018, pursuant to a written Stipulation dated March 23, 2018 entered into in the proceeding to vacate the Decree Appointing the Administrator (2016-3463/C). A copy of said Stipulation is attached as Exhibit A.
- 3] That Paragraph 6(a) as set forth on the Schedule "A" attached to the Second Amended Petition is hereby amended as follows:

The nature of Monica Rivera's interest is "Incoming Co-Administrator and Guardian of the Property of Joslynn Flores, an infant distributee under the age of 14 years."

- 4] That Paragraph 6(b) as set forth on the Schedule "A" attached to the Second Amended Petition is hereby amended as follows:

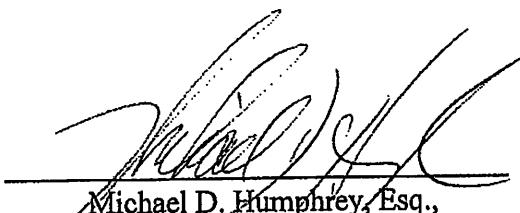
The nature of Joslynn Flores's interest is "Issue/Distributee."

5] That the "Wherefore Clause" of the Second Amended Petition is hereby amended as follows:

WHEREFORE the Petitioner prays that the Intermediate Account of her proceedings be judicially settled; that the claims of the Internal Revenue Service in the amounts of \$4,735.53 and \$9,089.58, that have been presented and allowed, but are unpaid, as set forth on Schedule D-2 of the Account, be paid; and for such other and further relief as the Court may determine.

Dated: Lake Success, New York

April 18, 2018



Michael D. Humphrey, Esq.,  
Vishnick McGovern Milizio LLP  
3000 Marcus Avenue, Suite 1E9  
Lake Success, NY 11042  
(516) 437-4385

# Exhibit A

# Exhibit A

# Exhibit A

STATE OF NEW YORK  
SURROGATE'S COURT, COUNTY OF QUEENS

(PLEASE PRESS HARD)

File No.

2016-3463/c.

In the Matter of the

Petition to Vacate Decree, E/o

Rafael Flores

Deceased.

Parties allocated  
as follows  
DATE 3/22/18

STIPULATION

It is hereby stipulated and agreed by the parties hereto as follows:

1. The parties consent to the petition to vacate from ~~the~~ <sup>to vacate from</sup> the following terms:
2. The Decree appointing Administrator dated 10/12/16 is vacated.
3. The Petitioner herein Monica Rivera as Guardian of the Property of the infant distributee Joslyn Flores consents to the jurisdiction of the Court in the proceeding for the issuance of letters of administration under file # 2016-3463.
4. The parties consent that letters of administration shall issue to Damaris Flores and Monica Rivera as Property Guardians, upon their duly qualifying. In the event before ~~they do not qualify~~ <sup>they do not qualify</sup> that Monica Rivera fails to qualify within 30 days of the date to be set hereon, then letters of Admin shall issue to Jasmin Flores upon her duly qualifying.
5. The account of Damaris Flores as Administrator ~~(was suspended)~~ <sup>(was suspended)</sup> in file # 2016-3463/B and the petition for judicial settlement heron shall be amended on or before 4/18/18 sufficiently for a citation to be issued, <sup>On notice to</sup> the infant Joslyn Flores, who is acknowledged as a distributee.
6. The undersigned attorney represent that they have the authority to enter into this stipulation on behalf of their respective clients.

Rachel Almendar

Santa Maria & Associates  
Atty for Petitioner Monica Rivera  
as guardian of the property of Joslyn Flores

Bethany A. McCorian  
Attala C. McCorian

Jessica D. Jackson  
Rafael D. Flores

who  
will  
serve  
with  
Damaris  
Flores.

SURROGATE'S COURT OF THE STATE OF NEW YORK  
COUNTY OF QUEENS

ACCOUNTING BY DAMARIS FLORES,

as the Administrator

of the ESTATE OF RAFAEL FLORES,

Deceased.

File No: 2016-3463/B

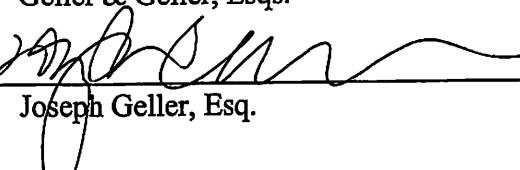
**CONSENT TO CHANGE  
ATTORNEY**

IT IS HEREBY CONSENTED THAT Vishnick McGovern Milizio LLP of 3000 Marcus Avenue, Lake Success, New York 11042 be substituted as attorneys of record for the undersigned party in the above entitled action in place and stead of Geller & Geller, Esqs. located at 69-03 Fresh Pond Road, Glendale, New York 11385 the undersigned attorney(s) as of the date hereof.

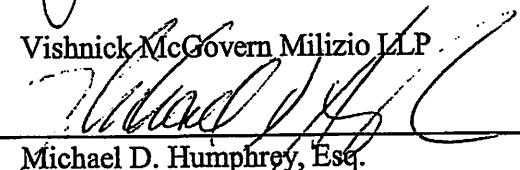
Dated: Lake Success, New York  
April 18, 2018

  
DAMARIS FLORES

Geller & Geller, Esqs.

By:   
Joseph Geller, Esq.

Vishnick McGovern Milizio LLP

By:   
Michael D. Humphrey, Esq.

STATE OF NEW YORK

)

) ss.:

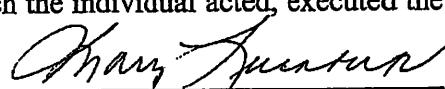
COUNTY OF NASSAU

)

On the 18 day of April in the year 2018 before me, the undersigned, a notary in and for said state, personally appeared Damaris Flores, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her capacity, and that by her signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

MARY LUCATORTO  
Notary Public, State of New York  
No. 01LU4986091  
Qualified in Queens County

Commissioned - April 3, 2021  
Qualified in Queens County  
No. 01LU4986091  
Notary Public, State of New York  
Qualified in Queens County

  
Mary Lucatorto  
Notary Public

SURROGATE'S COURT OF THE STATE OF NEW YORK  
COUNTY OF QUEENS

ACCOUNTING BY DAMARIS FLORES,

as the Administrator

of the ESTATE OF RAFAEL FLORES,

File No: 2016-3463/B

**NOTICE OF APPEARANCE**

Deceased.

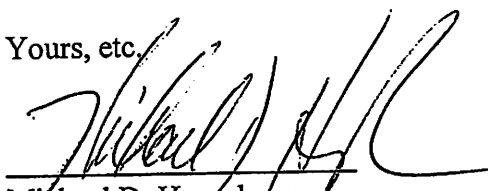
SIRS:

**PLEASE TAKE NOTICE** that **DAMARIS FLORES**, a person interested in the above entitled proceeding, as Administrator, hereby appears in said proceeding and that the undersigned has been retained as attorneys for said interested party and demands that copies of all papers in said proceeding be served upon the undersigned at the office of post office address stated below.

Dated: Lake Success, New York

April 18, 2018

Yours, etc.

  
Michael D. Humphrey  
Wishnick McGovern Milizio LLP  
3000 Marcus Avenue, Suite 1E9  
Lake Success, NY 11042  
(516) 437-4385

TO: Clerk of Surrogate's Court, Queens County  
88-11 Sutphin Blvd.  
Jamaica, NY 11435

For Office Use Only

Filing Fee Paid \$ \_\_\_\_\_

Receipt No: \_\_\_\_\_

DO NOT LEAVE ANY ITEMS BLANK

SURROGATE'S COURT OF THE STATE OF NEW YORK  
COUNTY OF QUEENSACCOUNTING BY DAMARIS FLORES,  
as the Administrator  
of the ESTATE OF RAFAEL FLORES,  
a/k/a \_\_\_\_\_

Deceased.

SECOND AMENDED  
PETITION FOR JUDICIAL  
SETTLEMENT OF ACCOUNT OF

Executor  
 Administrator  
 Trustee  
 Other [specify] \_\_\_\_\_

File No. 2016-3463/BTO THE SURROGATE'S COURT, COUNTY OF QUEENS

It is respectfully alleged:

1. The name(s), and address(es) of the petitioner(s), the type and date of letters issued, and the amount and surety of petitioner's (s') bond, if any, are as follows:

Name: Damaris FloresAddress: 71-15 67th Street,  
(Street Address)Glendale  
(City/Town/Village)Queens County  
(County)New York  
(State)11385  
(Zip)(917) 396-9674

(Telephone Number)

Mailing address: Same

(if different from above)

Type of letters issued: AdministrationDate letters issued: October 12, 2016Amount of bond: \$ 440,000.00Name of surety: Arch Insurance

Name: \_\_\_\_\_

Address: \_\_\_\_\_

(Street Address)

(City/Town/Village)

(County)

(State)

(Zip)

(Telephone Number)

Mailing address: \_\_\_\_\_  
(if different from above)

Type of letters issued: \_\_\_\_\_

Date letters issued: \_\_\_\_\_

## 2. The decedent's name, date of death and domicile are as follows:

Name: Rafael FloresDate of death: 7/17/2016Domicile: 71-15 67th Street  
(Street Address)Glendale

(City/Town/Village)

New York

(State)

11385

(Zip Code)

Township of: \_\_\_\_\_

County of: Queens

3. The petitioner(s) present (s) and render (s) herewith, a verified account of petitioner's (s') proceedings in this estate or trust, for the period from 10/12/2016 to 5/15/2017, showing the gross value of assets, including principal and income, to be the sum of \$ 829,870.41

4.  (a) An order was entered in this Court on \_\_\_\_\_, 20\_\_\_\_.  
 Exempting the estate from tax  
 Fixing and assessing the tax due

[Attach a copy of the tax order and receipt]

 (b) The following return (s) (was) (were) filed:

ET-90 [For decedent's dying on or after May 25, 1990].  Yes  No  
 A copy was filed with the Surrogate's Court

TT-385 [For decedent's dying before May 25, 1990]  
 706 or 706NA

The estate taxes with respect to this estate were paid in full.

[Attach a copy of letter of discharge.]

(c.) No tax proceeding or return was required for this estate.

5. The rendering of such account at this time is proper because  
check appropriate reason]

seven months have elapsed since letters were issued to petitioner(s);  
 letters issued to the petitioner(s) have been revoked,  
 more than one year has elapsed since the preceding account of the petitioner(s)  
was settled;  
 other reason [specify]:

6. The names and post-office addresses of all persons and parties interested in this proceeding who are required to be cited under the provisions of Surrogate's Court Procedure Act §2210, or otherwise, or concerning whom or which the Court is required to have information, are set forth in subdivision (a) or (b):

(a) All persons and parties so interested herein who are of full age and sound mind, or which are corporations or associations, are as follows:

| Name   | Nature of Interest               | P.O. Address   |
|--|----------------------------------|--|
| <u>Damaris Flores</u>                            | <u>Administrator/Distributee</u> | <u>71-15 67th St., Glendale,</u><br><u>Same</u><br><u>N.Y. 11385</u> |
| <u>Rafael Flores, Jr.</u>                        | <u>Issue/Distributee</u>         | <u>Same</u>  |
| <u>Samantha Luz Flores*</u>                      | <u>Issue/Distributee</u>         | <u>Same</u>  |
| <u>Jasmine Marie Flores</u>                      | <u>Issue/Distributee</u>         | <u>Same</u>  |
| <u>CONTINUED ON SCHEDULE "A" ATTACHED HERETO</u> |                                  |  |

(b) All persons so interested herein who are infants or incompetents or persons believed to be mentally incapable to adequately protect their rights, or persons whose existence, identity, or whereabouts are unknown (including persons who are virtually represented under SCPA §315) are as follows:

[Furnish all information specified in NOTE at bottom of page]

| Name                              | Nature of Interest                              | P.O. Address  |
|-----------------------------------|---|---|
| <u>Delilah Mariah Flores</u>      | <u>Issue/Distributee</u>                        | <u>71-15 67th St., Glendale,</u><br><u>N.Y. 11385</u> |
| <u>Infant (D/O/B: 7)</u>          | <u>  </u> | <u>  </u>       |
| <u>Age: 10 Years</u>              | <u>  </u> | <u>  </u>       |
| <u>Mother, Damaris Flores,</u>    | <u>  </u> | <u>  </u>       |
| <u>is living (See 6(a) above)</u> | <u>  </u> | <u>  </u>       |

CONTINUED ON SCHEDULE "A" ATTACHED HERETO

[NOTE: In the case of each infant, state (a) name, birth date, age, nature of interest, domicile, residence address, and the person with whom he/she resides; (b) whether or not he/she has a guardian or testamentary guardian, and whether or not his/her father, or if he/she be dead, his/her mother is living; and (c) the name and post office address of any guardian and any living parent. In the case of each incompetent or person incapable of adequately protecting his/her rights, state (a) name, nature of interest, and post office address; (b) facts regarding his/her incompetency, including whether or not a committee has been appointed and whether or not he/she has been committed at any institution; (c) the names and post office addresses of any committee, conservator, guardian, and person or institution having care and custody of him/her, and any relative or friend having an interest in his/her welfare. In the case of unknowns, describe in identical language to be used in citation for publication. In the case of a person confined as a prisoner, state place of incarceration. With respect to virtual representation see Uniform Court Rule, §207.18.]

7. There are no persons interested in this proceeding other than those herein about mentioned.

8. No prior application has been made to this or any other court for the relief requested in this petition.

WHEREFORE the petitioner(s) pray (s) that the account of proceedings be judicially settled

SCHEDULE "A"

CONTINUED FROM PAGE "3" OF SECOND AMENDED PETITION  
FOR JUDICIAL SETTLEMENT OF ACCOUNT OF DAMARIS FLORES

6. The names and post-office addresses of all persons and parties interested in this proceeding who are required to be cited under the provisions of Surrogate's Court Procedure Act §2210, or otherwise, or concerning whom or which the Court is required to have information, as set forth in subdivision (a) or (b):

(a) All persons and parties so interested herein who are of full age and sound mind, or which are corporations or associations, are as follows:

| Name                         | Nature of Interest                                    | P.O.Address   |
|------------------------------|---|---|
| Jenise Nicole Flores         | Issue/Distributee                                     | 432 Jefferson St.<br>Apt. 3A<br>Brooklyn, N.Y. 11237                                    |
| Internal Revenue Serv.       | Claimant<br>(See Sched. "D-2")                        | Attn: Technical<br>Advisory Group<br>290 Broadway<br>Mail Stop 05-A<br>N.Y., N.Y. 10007 |
| United States District Court | Possible or<br>Contingent Claim<br>(See Sched. "D-4") | Eastern District of<br>New York<br>225 Cadman Plaza<br>East<br>Brooklyn, N.Y. 11201     |
| Monica Rivera                | Mother of Joslynn<br>Flores (See 6(b)<br>below)       | 725 Fox St., Apt. 3C<br>Bronx, N.Y. 10455   |

(b) All persons so interested herein who are infants or incompetents or persons believed to be mentally incapable to adequately protect their rights, or persons whose existence, identity, or whereabouts are unknown:

|  |   |   |
|--|---|---|
| Joslynn Flores<br>Infant (D/O/B: 8/23/06)<br>Age: 11 Years<br>Mother, Monica Rivera,<br>is living (See 6(a) above) | Claiming status as<br>Issue/Distributee | 725 Fox St., Apt. 3C<br>Bronx, N.Y. 10455 |
|--|---|---|

[specify any other relief requested.]

That the claim of the Internal Revenue Service against the Decedent's Estate (Shown at Schedule "D-2" of the Second Amended Accounting) be determined and judicially settled; and, further

That the contingent and possible claim of the United States of America (Shown at Schedule "D-4" of the Second Amended Accounting) be determined and judicially settled.

and that process be issued to all necessary parties who have not appeared to show cause why the relief requested should not be granted; and that an order be granted directing the service of process pursuant to the provisions of SCPA Article 3 upon such persons named in Paragraph (6) whose names or whereabouts are unknown and cannot be ascertained or who may be persons on whom service by personal delivery cannot be made.

Dated: November 10, 2017

1.   
Damaris Flores  
(Signature of Petitioner)

2. \_\_\_\_\_  
(Signature of Petitioner)

Damaris Flores  
(Print Name)

\_\_\_\_\_  
(Print Name)

3. \_\_\_\_\_  
(Name of Corporate Petitioner)

\_\_\_\_\_  
(Signature of Officer)

\_\_\_\_\_  
(Print Name and Title of Officer)

VERIFICATION

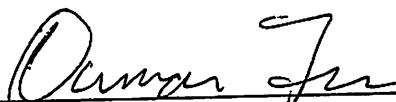
[For use when petitioner is an individual]

STATE OF NEW YORK )

COUNTY OF QUEENS) ss.:

Second Amended

The undersigned, the petitioner(s), named in the foregoing petition, being duly sworn, say (s): (I) (We) have read the foregoing petition subscribed by me (us) and know the contents thereof, and the same is true of (my) (our) own knowledge, except as to the matters therein stated to be alleged upon information and belief, and as to those matters (I) (we) believe it to be true.



(Signature of Petitioner)

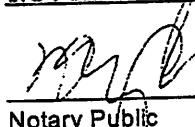
\_\_\_\_\_ (Signature of Petitioner)

Damaris Flores

(Print Name)

\_\_\_\_\_ (Print Name)

Sworn to before me on  
November 10, 20 17

  
Notary Public

JOSEPH GELLER  
Notary Public, State of New York  
No.02GE4985774

Commission Expires: Qualified in Queens County  
(Affix Notary Stamp or Seal) Commission Expires August 26 20 21

Signature of Attorney: \_\_\_\_\_

Print Name: Joseph Geller

Name of Attorney: Geller & Geller, Esqs.

Tel. No.: (718) 366-3600

Address of Attorney: 69-03 Fresh Pond Road, Glendale, New York 11385

SURROGATE'S COURT OF THE STATE OF NEW YORK  
COUNTY OF QUEENS

File No. 2016 - 3463/B

-----  
ACCOUNTING BY DAMARIS FLORES  
as the Administrator  
of the ESTATE OF RAFAEL FLORES,

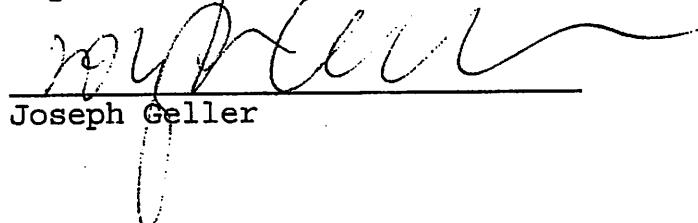
Deceased

-----  
SECOND AMENDED PETITION FOR JUDICIAL SETTLEMENT  
OF SECOND AMENDED INTERMEDIATE ACCOUNT

-----  
GELLER & GELLER  
Attorneys At Law

Attorney for Petitioner DAMARIS FLORES  
69-03 Fresh Pond Road  
Glendale, New York 11385  
Tel. (718) 366-3600

Signature (Rule 130-1.1-a)

  
\_\_\_\_\_  
Joseph Geller

SURROGATE'S COURT OF THE STATE OF NEW YORK  
COUNTY OF QUEENS \_\_\_\_\_ X  
ACCOUNTING BY DAMARIS FLORES  
as the Administrator  
of the ESTATE OF RAFAEL FLORES  
a/k/a \_\_\_\_\_ Deceased. \_\_\_\_\_ X

SECOND AMENDED  
ACCOUNTING BY:

Executor  
 Administrator  
 Other [specify]

File No. 2016-3463/B

TO THE SURROGATE'S COURT OF THE COUNTY OF QUEENS

The undersigned does hereby render the account of proceedings as follows:

Period of account from 10/12/2016 to 5/12/2017.

This is a  (final)  (intermediate) account.

[The instructions concerning the schedules need not be stated at the head of each schedule. It will be sufficient to set forth only the schedule letter and heading. For convenience of reference, the schedule letter and page number of the schedule should be shown at the bottom of each sheet of the account.]

|                |   |
|----------------|---|
| Schedule A     | - Principal Received, page <u>1-3</u>                               |
| Schedule A - 1 | - Realized Increases, page <u>4</u>                                 |
| Schedule A - 2 | - Income Collected, page <u>5</u>                                   |
| Schedule B     | - Realized Decreases, page <u>6</u>                                 |
| Schedule C     | - Funeral and Administration Expenses and Taxes, page <u>7-8</u>    |
| Schedule C - 1 | - Unpaid Administration Expenses, page <u>9</u>                     |
| Schedule D     | - Creditor's Claims, page <u>10-14</u>                              |
| Schedule E     | - Distributions Made, page <u>15</u>                                |
| Schedule F     | - New Investments, Exchanges and Stock Distribution, page <u>16</u> |
| Schedule G     | - Personal Property Remaining on Hand, page <u>17</u>               |
| Schedule H     | - Interested Parties and Proposed Distribution, page <u>18-19</u>   |
| Schedule I     | - Computation of Commissions, page <u>20</u>                        |
| Schedule J     | - Other Pertinent Facts and Cash Reconciliation, page <u>21-25</u>  |
| Schedule K     | - Estate Taxes Paid and Allocation of Estate Taxes, page <u>26</u>  |

JA-7 (6/98)

## SUMMARY

## CHARGES:

|                  |                                     |                      |
|------------------|-------------------------------------|----------------------|
| Schedule "A"     | - (Principal received)              | \$ <u>781,183.73</u> |
| Schedule "A - 1" | - (Realized increases in principal) | \$ <u>0.00</u>       |
| Schedule "A - 2" | - (Income Collected)                | \$ <u>48,686.68</u>  |
|                  |                                     | \$ <u>829,870.41</u> |
| Total Charges    |                                     |                      |

## CREDITS:

|               |   |                      |
|---------------|---|----------------------|
| Schedule "B"  | - (Realized decreases in principal)     | \$ <u>240,000.00</u> |
| Schedule "C"  | - (Funeral and administration expenses) | \$ <u>84,414.96</u>  |
| Schedule "D"  | - (Creditor's claims actually paid)     | \$ <u>1,241.45</u>   |
| Schedule "E"  | - (Distributions of principal)          | \$ <u>0.00</u>       |
|               |   | \$ <u>325,656.41</u> |
| Total Charges |   | \$ <u>504,263.36</u> |

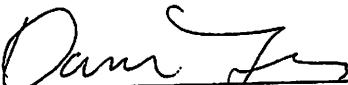
Balance on hand shown by Schedule "G"

The foregoing balance of \$ 504,263.36 consists of \$ 6,763.36 in cash and \$ 497,500.00 in other property on hand as of the 4th day of May, 2017. It is subject to deduction of estimated principal commissions amounting to \$ 25,296.12 as shown in Schedule I and to the proper charge to principal of expenses of this accounting.

The attached schedules are part of this account.

---

(Name of Corporate Fiduciary)




---

(Signature of Fiduciary)

---

(Signature of Officer)

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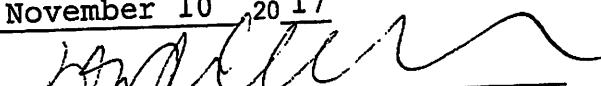
(Signature of Fiduciary)

AFFIDAVIT OF ACCOUNTING PARTY

STATE OF NEW YORK )  
COUNTY OF QUEENS) ss.:

DAMARIS FLORES, being duly sworn, says: that the schedules of assets of the estate reported herein are true and complete and include all money and property of any kind, and all increment thereon, which have come into the hands of any of the accounting parties or have been received by any other persons for the use of any accounting party by order of authority of such accounting party, and include all indebtedness due by any accounting party to the estate for credit for losses or decreases of value of assets are correctly reported; that the reported payments out of estate assets for funeral and administration expenses were actually made and made in the amounts scheduled; that the reported payments to creditors and beneficiaries were actually made at the dates and in the amounts scheduled; that no payments have been made by any accounting party on any fiduciary's claims against the estate except after prior approval and allowance by the Surrogate; that all receipts and disbursements are correctly and fully reported and scheduled; that the accounting parties do not know of any error in the account or in any schedule thereof or of any matter or thing relating to the estate omitted therefrom to the prejudice of rights of any creditor or of any person interested in the estate; and that the schedule of commissions has been computed in conformity with the statute regulating commissions and the Rules of the Surrogate's Court applicable thereto.

Sworn to before me on  
November 10 2017

  
Notary Public

Commission Expires: JOSEPH GELLER  
(Affix Notary Stamp or Seal) Notary Public, State of New York  
No. G2CE4965774  
Qualified in Queens County  
Commission Expires August 26 2021

  
\_\_\_\_\_  
Signature  
Damaris Flores  
\_\_\_\_\_  
Print Name

Name of Attorney: Geller & Geller, Esqs. Tel. No.: 718-366-3600  
Address of Attorney: 69-03 Fresh Pond Road, Glendale, New York 11385

SCHEDULE "A"STATEMENT OF PRINCIPAL RECEIVED

| <u>DESCRIPTION:</u>  | <u>DATE OF<br/>DEATH</u> | <u>VALUE</u> |
|--|--------------------------|--------------|
| 1. Ten (10) Shares of "60-54 55th St., LLC.", a New York Limited Liability Company (the "LLC"). Said 10 Shares represents a one-half (1/2) ownership interest in the LLC. The LLC is the record owner of the following:  |                          |              |
| i. Property and premises located at 60-54 55th Street, Maspeth, New York 11378. Said premises is a four (4) family residential building, fully rented <sup>1</sup> and mortgage free. The appraised value of said premises on the date of Decedent's death was \$995,000.00 (See Exhibit "A"); |                          | \$497,500.00 |
| ii. Property and premises located at 336 Chelsea Avenue, Davenport, Polk County, Florida 33837. Said premises is a one (1) family residential dwelling. The appraised value of said premises is \$480,000.00. (See Exhibit "B").   |                          | \$240,000.00 |
| <u>NOTE:</u> At the time of this Accounting these premises are subject to a Claim filed by the United States seeking to forfeit and condemn said Premises to the United States (File No. 16 CV 5190 (BMC)). (See Exhibit "C").   |                          |              |
| A Stipulation of Settlement in said Action has been entered into by the Parties <sup>2</sup> whereby all right, title  |                          |              |

<sup>1</sup>Rents received shown on Schedule A-2.

<sup>2</sup>The ownership of the LLC by shares is:  
 10 Shares - Rafael Flores (Decedent), by Damaris Flores as Administrator;  
 2 Shares - Victoria Flores, A/K/A Samantha Luz Flores (Decedent's daughter);

and interest to said premises at 336 Chelsea Avenue was waived so that title to said premises is to pass to the United States (See Exhibit "D").<sup>3</sup>

2. Ten (10) Shares of "Jenise Nicole, Inc.", a New York Corporation (the "Corporation"), representing ALL issued and outstanding shares of the Corporation. The Corporation maintained the following Accounts, all at JP Morgan Chase

| Bank: |      |  |  |  |  | \$ | 74.80                  |
|-------|------|--|--|--|--|----|------------------------|
| i.    | Acc. |  |  |  |  | \$ | 6,997.07               |
| ii.   | Acc. |  |  |  |  | \$ | 3,605.51               |
| iii.  | Acc. |  |  |  |  | \$ | 27,766.35 <sup>4</sup> |
| iv.   | Acc. |  |  |  |  |    |                        |

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2 Shares - Wilfredo Rodriguez;  
2 Shares - Jasmine Marie Flores (Decedent's daughter);  
2 Shares - Rafael Flores, Jr. (Decedent's son); and,  
2 Shares - Jenise Nicole Flores (Decedent's daughter).

<sup>3</sup>Other property not belonging to the Estate was included in the Forfeiture Action. Said Forfeiture Action also included a cash account in the name of Rafael Flores, Jr., which account held the sum of \$266,369.96. The Stipulation of Settlement of the Forfeiture Action provides for a payment of \$115,000.00 ("...less any debt owed to the United States, any agency of the United States, or any other debt of 60-54 55th St., LLC which the United States is authorized to collect") to the Defendants, thus the percentage share of the Estate to said payment is 32.15%, or

\$480,000.00 (appraised value of Premises)  
\$746,370.00 (Value of Premises plus cash account)

which equals .643 or 64.3%, of which the Estate has a 1/2 interest, or 32.15%. Thus the Estate will have a future share in the Settlement of \$115,000.00 when received equal to \$36,972.50 (See Schedule "J" Note "3").

<sup>4</sup>The sum of \$20,000.00 in legal fees (\$10,000. to Geller & Geller, Esqs., and \$10,000. to Joseph DiBenedetto, Esq.) (Shown on Schedule "C") was withdrawn from this Account before Letters of Administration were issued and prior to the transfer of these funds to the Estate Account. Thus said \$20,000.00 was deducted on Schedule "C" as an Administration expense and included in this

3. Cash on Hand: \$ 5,240.00

TOTAL PRINCIPAL RECEIVED: \$ 781,183.73

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Account.

SCHEDULE A-1

STATEMENT OF INCREASES ON SALES, LIQUIDATION  
OR DISTRIBUTION

None

TOTAL INCREASES: \$ 0.00

SCHEDULE A-2  
STATEMENT OF ALL INCOME COLLECTED

|                         |   |              |
|-------------------------|---|--------------|
| I.                      | Rent - For eight (8) month period<br>from 10/12/2016 to 5/12/2017 for<br>Premises at 60-54 55th Street,<br>Maspeth, New York 11378, being<br>four (4) rental apartments:<br><br>\$4,286.71/Month x 8 =<br>(less \$800.00 non-pay<br>Apt. 1L 5/17) | \$ 33,493.68 |
| II.                     | Rent - For eight (8) month period<br>from 10/12/2016 to 5/12/2017 for<br>Premises at 71-15 67th Street,<br>Glendale, New York 11385, being<br>one (1) rental apartment:<br><br>\$1,700.00/Month x 8 =   | \$ 13,600.00 |
| III.                    | Bank Credit (\$600.00 Cash Deposit<br>(12/8/16) plus Bank Credit of \$193.00.   | \$ 793.00    |
| <hr/>                   |   |              |
| TOTAL INCOME COLLECTED: |   | \$ 48,686.68 |

SCHEDULE "B"  
STATEMENT OF DECREASES IN PRINCIPAL

Property and Premises located at 336 Chelsea Avenue, Davenport, Polk County, Florida, 33837, title to which was held by "60-54 55th St., LLC" (the "LLC"), in which Decedent held a one-half (1/2) interest comprised of ten (10) shares (See Schedule "A"), was subject to a Claim filed by the United States in rem seeking to forfeit and condemn said Premises to the United States (File No. 16 CV 5190 (BMC) ) alleging same to be furnished or intended to be furnished in exchange for a controlled substance. A copy of the Decree of Forfeiture and Order for Delivery in connection with said Action is attached hereto as Exhibit "C".

As the Estate held a one-half (1/2) interest in said LLC, the Administrator retained the services of Joseph DiBenedetto, Esq., with offices at 233 Broadway, Ste. 2707, New York, New York 10279, to appear and contest said Action on behalf of the Estate in order to protect and preserve the Estate asset.<sup>5</sup>

A Stipulation of Settlement of the Claim was entered into on April 4, 2017 (See Exhibit "D"); See Schedule "J" Note 3 for further explanation regarding said Stipulation of Settlement and the settlement amount to the Estate.

As the Estate holds a one-half (1/2) interest in the LLC, and as the total appraised value of the Premises as shown on Schedule "A" is \$480,000.00, the value of the Estate's interest in the Premises (or "Principal Received") was \$240,000.00. Accordingly based upon the seizure of the Premises the decrease in Principal on the part of the Estate is \$240,000.00.

|                             |               |
|-----------------------------|---------------|
| TOTAL DECREASE IN PRINCIPAL | \$ 240,000.00 |
|-----------------------------|---------------|

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<sup>5</sup>As earlier stated in Footnote 3, other property not belonging to the Estate was included in the forfeiture claim in the Action. Specifically, there was a cash account held in the name of "Rafael Flores, Jr." (not the Decedent), which contained the sum of \$266,369.96. Accordingly, the value of the Premises relative to the value of the entire Claim, or \$480,000.00 (value of the Premises) relative to \$746,370.00 (value of the Claim) was 64.3%. Since the Estate owned only one-half of the shares of the LLC, which owned the Premises, the interest of the Estate in the Claim was 32.15%.

SCHEDULE "C"STATEMENT OF FUNERAL AND ADMINISTRATION EXPENSES  
CHARGEABLE TO PRINCIPAL

FUNERAL EXPENSES: Funeral expenses were paid by the Spouse/Administrator prior to the within Accounting and are not chargeable to the Estate.

ADMINISTRATION EXPENSES:

|  |              |
|--|--------------|
| 2. Geller & Geller, Esqs.<br>(Legal Fee; Administration)               | \$ 10,000.00 |
| 3. Joseph DiBenedetto, Esq.<br>(Legal Fee; Forfeiture Proceeding)      | \$ 20,000.00 |
| 4. Administration Bond of<br>\$440,000. paid to "The Blaikie<br>Group" | \$ 1,400.00  |
| 5. Surrogate's Court Queens<br>County (Filing Fee;<br>3 Certificates)  | \$ 1,268.00  |
|  | \$ 37,811.00 |

MAINTENANCE/OVERHEAD EXPENSES IN CONNECTION W/  
60-54 55TH STREET (SCHEDULE "A") AND 71-15 67TH STREET (SCHEDULE  
"J")

|   |                          |
|---|--------------------------|
| 6. Banking Fees                         | \$ 73.00                 |
| 7. Repairs/Maintenance                  | \$ 8,673.98              |
| 8. Real Estate Tax                      | \$ 3,368.08 <sup>6</sup> |
| 9. Water/Sewer Charges                  | \$ 8,484.03              |
| 10. Utilities (Gas; Electric;<br>Cable) | \$ 10,704.19             |

<sup>6</sup> The Real Estate tax shown in this line item is only for Premises at 60-54 55th Street, Maspeth, New York. The Real Estate tax for Premises at 71-15 67th Street, Glendale, New York is paid by the Mortgage Bank from escrow and is included in the payment shown at line item "Mortgage Payments" below.

|  |              |
|--|--------------|
| 11. Mortgage Payments for 71-15<br>67th Street payable to Bank of<br>America | \$ 20,443.68 |
|  | \$ 51,746.96 |

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TOTAL SCHEDULE C: \$ 84,414.96

SCHEDULE "C-1"

STATEMENT OF UNPAID ADMINISTRATION EXPENSES

None.

SCHEDULE "D"

STATEMENT OF ALL CREDITORS' CLAIMS ACTUALLY PAID

| <u>DESCRIPTION</u>  | <u>AMOUNT</u>      |
|---|--------------------|
| 1. Consumer Credit (of Decedent)<br>Paid to JPMorgan Chase Bank, N.A.<br>(Date of Payment: 1/19/2017) | \$ 409.31          |
| 2. Consumer Credit (of Decedent)<br>Paid to Jet Blue Credit<br>(Date of Payment: 2/26/2017)           | \$ 832.14          |
| <hr/>   |                    |
| <b>TOTAL SCHEDULE D</b>   | <b>\$ 1,241.45</b> |

SCHEDULE "D-2"

CLAIMS PRESENTED AND ALLOWED BUT NOT PAID

|               | <u>DESCRIPTION</u>  | <u>AMOUNT</u>       |
|---------------|---|---------------------|
| 1.            | Internal Revenue Service<br>1040 - Tax Period 12/31/2011<br>(Lien Serial No.: 247815517;<br>Date: February 2, 2017)                           | \$ 4,735.53         |
| 2.            | Internal Revenue Service<br>1040 - Tax Period 12/31/2012<br>(In Negotiation w/IRS)<br>(Lien Serial No.: 247815517;<br>Date: February 2, 2017) | \$ 9,089.58         |
|               |   | <hr/>               |
| <b>TOTAL:</b> |   | <b>\$ 13,834.91</b> |

SCHEDULE "D-3"

CLAIMS PRESENTED BUT REJECTED

| <u>DESCRIPTION</u> | <u>AMOUNT</u> |
|--------------------|---------------|
|--------------------|---------------|

None.

SCHEDULE "D-4"

CONTINGENT AND POSSIBLE CLAIMS

1. As described on Schedule "B" and Schedule "J", a Claim was filed on September 19, 2016 by the United States of America (Index No. 16-CV-5190(BMC) ) against inter alia property and premises located at 336 Chelsea Avenue, Davenport, Polk County, Florida, 33837 (the "Premises") pursuant to 21 U.S.C. § 881 (a)(6) and 18 U.S.C. § 981 alleging same to be "moneys, negotiable instruments, securities, or other things of value furnished or intended to be furnished in exchange for a controlled substance or listed chemical in violation of the Controlled Substances Act, 21 U.S.C. §801..." (the "Forfeiture Action"). Although the Decedent was not named as a party to said Forfeiture Action, title to the Premises named therein was held by "60-54 55th St., LLC" (the "LLC"), in which the Decedent held a one-half (1/2) interest comprised of ten (10) shares (See Schedule "A").

In connection with said Forfeiture Action, the Administrator retained the services of Joseph DiBenedetto, Esq., with offices at 233 Broadway, Ste. 2707, New York, New York 10279, to appear on behalf of the Estate in order to protect and preserve the Estate asset being 10 shares, or a one-half (1/2) interest, in the LLC which owned title to the Premises. A Decree of Forfeiture and Order for Delivery in connection with said Forfeiture Action was entered on April 4, 2017, a copy of which is attached hereto as Exhibit "C", and a Stipulation of Settlement was entered into on even date, a copy of which is attached as Exhibit "D".

It is unknown if any further or additional claim will be made by the United States of America pursuant to 21 U.S.C. § 881 (a)(6) and 18 U.S.C. § 981 against the assets held by the Decedent and accounted for herein.

SCHEDULE "D-5"

PERSONAL CLAIMS REQUIRING APPROVAL BY THE COURT

None.

SCHEDULE "E"

STATEMENT OF DISTRIBUTIONS MADE

None

SCHEDULE "F"

STATEMENT OF NEW INVESTMENTS, EXCHANGES  
AND STOCK DISTRIBUTIONS

None

SCHEDULE "G"

STATEMENT OF ALL PERSONAL PROPERTY  
REMAINING ON HAND

**I. CASH:**

|    |  |             |
|----|--|-------------|
| 1. | JPMorgan Chase Bank, N.A.<br>Account No. 459764960<br>"Est. of Rafael Flores, Damaris<br>Flores Exec." | \$ 6,763.36 |
|----|--|-------------|

**II. SECURITIES:**

|    |  |                            |
|----|--|----------------------------|
| 2. | Ten (10) Shares "60-54 55th St.,<br>LLC", said Shares representing a<br>one-half (1/2) interest in the LLC.<br>LLC is the title holder of Premises<br>at 60-54 55th Street, Maspeth, New<br>York (See Schedule "A"). | \$ 497,500.00 <sup>7</sup> |
|----|--|----------------------------|

**TOTAL SCHEDULE G:**

\$ 504,263.36

---

<sup>7</sup>See Exhibit "A".

SCHEDULE "H"

STATEMENT OF INTERESTED PARTIES

|    |   |   |
|----|---|---|
| 1. | Damaris Flores<br>71-15 67th Street<br>Glendale, New York 11385                                   | Administrator; Surviving Spouse of Decedent and Intestate Distributee.<br>Interest: Fifty Thousand (\$50,000.) Dollars and one-half of residue or \$416,328.07 <sup>8</sup> |
| 2. | Rafael Flores, Jr.<br>71-15 67th Street<br>Glendale, New York 11385                               | Issue and Intestate Distributee.<br>Interest: One-Fifth (1/5) of balance of residue <sup>9</sup> or \$83,265.61;  |
| 3. | Samantha Luz Flores<br>A/K/A Victoria Luz Flores<br>71-15 67th Street<br>Glendale, New York 11385 | Issue and Intestate Distributee.<br>Interest: One-Fifth (1/5) of balance of residue or  |
| 4. | Jasmine Marie<br>71-15 67th Street<br>Glendale, New York 11385                                    | <i>Call Dennis</i><br><i>Jeffrey</i><br><i>Jasmine</i><br><i>Jenise</i><br><i>Amber</i>   |
| 5. | Jenise Nicol<br>432 Jefferson<br>Brooklyn, New York   |   |
| 5. | Delilah Marie<br>71-15 67th Street<br>Glendale, New York  |   |
| 6. | Internal Revenue Service  | Claim (See Sched. D-2);<br><br>On Balance on Hand --<br>\$83,265.61;  |

<sup>8</sup>Residue is equal to \$832,656.14, or "Balance on Hand" equal to \$504,263.36 (Sched. "G") together with Equity Value of 71-15, 67th Street (Sched. "J" Note "1") in the amount of \$417,523.81, less the unpaid claim of the IRS of \$13,834.91, Administrator's Commissions of \$25,296.12 and \$50,000.00 per EPTL §4-1.1(a)(1).

<sup>9</sup>The balance of the residue is \$416,328.07.

Attn: Technical Advisory Group -  
290 Broadway  
Mail Stop 05-A  
New York, New York 10007

|    |   |   |
|----|---|---|
| 7. | United States District Court<br>Eastern District of New York<br>225 Cadman Plaza East<br>Brooklyn, New York 11201 | Possible Claim (See<br>Sched. D-4);   |
| 8. | Joslynn Flores (A Minor)<br>725 Fox Street<br>Bronx, New York 10455   | Claimant (File No. 2016-<br>3463/C); Claiming status<br>as Issue and Distributee; |
| 9. | Monica Rivera<br>725 Fox Street<br>Bronx, New York 10455  | Parent of Joslyn Flores,<br>#8 above.   |

The records of the Surrogate's Court of the State of New York, Queens County, have been searched for Powers of Attorney and Assignments and Encumbrances made and executed by any of the persons interested in or entitled to a share of the Estate, and the accounting party has found none of the aforementioned. Further, the accounting party has no knowledge of the execution of any such Power of Attorney or Assignment not so filed and recorded.

SCHEDULE "I"

## STATEMENT OF COMPUTATION OF COMMISSIONS

COMMISSIONSReceiving Commissions

|                   |                 |              |
|-------------------|-----------------|--------------|
| Schedule A        | \$ 781,183.73   |              |
| Schedule A-1      | \$ 0.00         |              |
| Schedule A-2      | \$ 48,686.68    |              |
|                   | <hr/>           |              |
|                   | \$ 829,870.41   |              |
| 2-1/2% of the 1st | \$ 100,000.00 = | \$ 2,500.00  |
| 2% of the 2nd     | \$ 200,000.00 = | \$ 4,000.00  |
| 1-1/2% of 3rd     | \$ 529,870.41 = | \$ 7,948.06  |
|                   | <hr/>           |              |
|                   | \$ 829,870.41   | \$ 14,448.06 |

Paying Commissions

|                           |                 |              |
|---------------------------|-----------------|--------------|
| Schedule A                | \$ 781,183.73   |              |
| Schedule A-1              | \$ 0.00         |              |
| Schedule A-2              | \$ 48,686.68    |              |
| Minus Schedule B          | \$ 240,000.00   |              |
|                           | <hr/>           |              |
|                           | \$ 589,870.41   |              |
| 2-1/2% of the 1st         | \$ 100,000.00 = | \$ 2,500.00  |
| 2% of the 2nd             | \$ 200,000.00 = | \$ 4,000.00  |
| 1-1/2% of 3rd             | \$ 289,870.41 = | \$ 4,348.06  |
|                           | <hr/>           |              |
|                           | \$ 589,870.41   | \$ 10,848.06 |
| TOTAL COMMISSIONS PAYABLE |                 | \$ 25,296.12 |

SCHEDULE "J"

STATEMENT OF OTHER PERTINENT FACTS AND OF CASH RECONCILIATION

PERTINENT FACTS

1. The Decedent owned outright Property and Premises located at 71-15 67th Street, Glendale, New York 11385 (the "Premises"). Said Premises is a two (2) Family Residential Dwelling, of which one (1) Dwelling Unit is occupied by the Decedent's Widow Damaris Flores, Administrator herein, and Decedent's Minor Child Delilah Mariah Flores (D/O/B: 2/2/07). The second dwelling unit is rented and the rental received is shown at Schedule "A-2 (II)".

The Appraised Valuation of said Premises is \$750,000.00 (See Exhibit "E"), and there is a Mortgage on said Premises which has an outstanding principal balance on the date of Decedent's death in the amount of \$332,476.19 (See Exhibit "F"). There are no other mortgages or liens on said Premises known at this time.

Accordingly, said Premises have an equity value of approximately \$417,523.81, which is to be distributed to the those parties as shown below.

2. It is to be noted that Damaris Flores, surviving spouse of the Decedent and Administrator of the Estate, lives in the Premises together with Delilah Mariah Flores (A Minor), issue of the Decedent. The Premises was wholly owned by the Decedent, as shown above. Said Premises was the marital residence of Damaris Flores and the Decedent along with said minor child of the marriage prior to his death.

As shown above, the appraised value of the Premises is \$750,000.00 subject to a mortgage with an outstanding principal balance on the date of Decedent's death of \$332,476.19. Thus the equity value of the Premises is approximately \$417,523.81.

Said Damaris Flores wishes to continue to reside in the Premises and is willing to take ownership of the Premises as distribution of her interest in the Estate. Her interest in the Estate (not including commissions) as shown on Schedule "H" is \$466,328.07, thus if she takes the ownership of the Premises subject to the outstanding mortgage, her distribution from the Estate is:

$$\$466,328.07 - \$417,523.81 = \$48,804.26 \text{ (Balance Due)}$$

3. As shown on Schedule "A"(1.)(ii), the Decedent held a one-

half (1/2) interest comprised of ten (10) shares in "60-54 55th St., LLC", a New York Limited Liability Company (the "LLC"). As shown on Schedule "A", the LLC owned property and premises located at 336 Chelsea Avenue, Davenport, Florida (the "Florida House"), being a single family home. As stated on Schedule "B" herein, on or about September 19, 2016, a Claim was filed by the United States of America (Index No. 16-CV-5190(BMC) ) against inter alia said Florida House located at 336 Chelsea Avenue, Davenport, Florida, pursuant to 21 U.S.C. § 881 (a)(6) and 18 U.S.C. § 981 alleging same to be "moneys, negotiable instruments, securities, or other things of value furnished or intended to be furnished in exchange for a controlled substance or listed chemical in violation of the Controlled Substances Act, 21 U.S.C. §801..." (the "Forfeiture Action"). Although the Decedent was not named as a party to said Forfeiture Action, title to the Florida House named therein was held by "60-54 55th St., LLC" (the "LLC"), in which as stated above the Decedent held a one-half (1/2) interest (See Schedule "A").

In connection with said Forfeiture Action, the Administrator retained the services of Joseph DiBenedetto, Esq., with offices at 233 Broadway, Ste. 2707, New York, New York 10279, to appear on behalf of the Estate in order to protect and preserve the Estate asset being the ten (10) shares, or one-half (1/2) interest, in the LLC which owned title to the Florida House. A Decree of Forfeiture and Order for Delivery in connection with said Claim was entered on April 4, 2017, a copy of which is attached hereto as Exhibit "C", and a Stipulation of Settlement of the Claim was entered into on even date, a copy of which is attached as Exhibit "D".

As stated in the Stipulation of Settlement at ¶5 (See Exhibit "D"), "Upon entry of a Decree of Forfeiture, the United States agrees to remit \$115,000.00 of the Defendant Funds to 60-54 55th St., LLC, less any debt owed to the United States, any agency of the United States, or any other debt of 60-54 55th St., LLC which the United States is authorized to collect (the "Settlement Amount")."

As stated in Footnote 3 to Schedule "A", other property not belonging to the Estate was included in the Forfeiture Action. Said Forfeiture Action included a cash account in the name of "Rafael Flores, Jr.", which account held the sum of \$266,369.96. As the Stipulation of Settlement provides for a payment of \$115,000.00 ("...less any debt owed to the United States, any agency of the United States, or any other debt of 60-54 55th St., LLC which the United States is authorized to collect") to the Defendants, the percentage share of the Estate to the Settlement Amount is 32.15%, calculated as follows:

\$480,000.00 (appraised value of Premises)  
\$746,370.00 (Value of Premises plus cash account)

Thus, the share of the Settlement Amount represented by the ratio of the value of the Florida House to the entire Settlement Amount, which equals .643 or 64.3%, of which the Estate has a 1/2 interest, or 32.15%. Thus the Estate will have a future share in the Settlement Amount when received, which without deduction as stated above, will equal \$36,972.50.

However, at the time of the within Accounting, the payment of the Settlement Amount has not been received and remains unpaid to the date hereof.

4. The Decedent owned the following automobiles at the time of his death (Title to the Corvette could not be found):

| Description   | Value (approx.) |
|---|-----------------|
| i. 2013 Nissan Altima (Sedan)<br>(See Appraisal Exh. "G") | \$ 10,863.00    |
| ii. 2005 Nissan Quest (Minivan)<br>(See Exh. "G")         | \$ 2,878.00     |
| iii. 1988 Chevrolet Corvette<br>(See Exh. "G")            | \$ 6,100.00     |
| iv. 1991 Ford Mustang<br>(See Exh. "G")                   | \$ 5,600.00     |

## **RECONCILIATION**

**CHARGES:**

Amount shown on Schedule "A"  
(Principal Received) . . . . . \$ 781,183.73

Amount shown on Schedule "A-1" . . . . . \$ 0.00  
(Realized Increases) . . . . .

Amount shown by Schedule "A-2"  
(Income Collected) . . . . . \$ 48,686.68

**TOTAL CHARGES . . . . . \$ 829,870.41**

**CREDITS:**

Amount shown by Schedule "B"  
(Realized Decreases) . . . . . \$ 240,000.00

Amount shown by Schedule "C"  
(Administration expenses). . . . \$ 84,414.96

Amount shown by Schedule "D"  
(Creditors' claims Paid) . . . . \$ 1,241.45

**TOTAL CREDITS . . . . .** \$ 325,656.41

Reconciliation (Charges less Credits) . . . . . \$ 504,214.00

Balance on Hand Shown by Schedule "G" . . . . . \$ 504,263.36

The foregoing Balance on Hand is subject to deduction for the balance of legal fees together with proper charge to principal of expenses of this Accounting.

Bank Statements for Account "Est of Rafael Flores, Damaris Flores Exec" for the period December 8, 2016 through May 3, 2017 are attached hereto as Exhibit "H".

The within Account of Proceedings is an Intermediate Account and not a Final Account since the Estate has not as yet proceeded to the sale of real estate holdings.

The within Account is made and subject to adjustment for the actual realized sale price of the realty holdings held by

the Estate, together with the expenses of sale such as broker fees, attorney fees, title costs and transfer taxes.

The within Account, specifically "Balance on Hand", is also subject to payment of the claim against the Estate by the Internal Revenue Service as shown at Schedule "D-2".

The within Account is also subject to collection of the portion of the "Settlement Amount" owing to the Estate detailed at Note "3." above. Said collection has not as of the date of the within Accounting been received, and may be subject to deduction in whole or in part as explained above.

SCHEDULE "K"

STATEMENT OF ESTATE TAXES PAID AND ALLOCATION THEREOF

None

# Evaluation of Property

August 25th, 2016



Prepared For

**60-54 55th St LLC**  
60-54 55th St  
Maspeth, NY 11378

Prepared By

Sal Crifasi, Associate Broker  
[saljoseph@crifasi.com](mailto:saljoseph@crifasi.com)  
Work: 718-908-4223  
[crifasi.com](http://crifasi.com)



Crifasi Real Estate Inc  
313 Graham Ave  
Brooklyn, NY 11211  
(718)782-4411  
[www.crifasi.com](http://www.crifasi.com)

August 25th, 2016

60-54 55th St LLC  
60-54 55th St  
Maspeth, NY 11378

Dear 60-54 55th St LLC:

Re: 60-54 55th St

I, Sal J. Crifasi, with an office located at 313 Graham Ave, Brooklyn, New York, 11211 as a Licensed Associate Broker with License # 10301205163 was asked to give my professional opinion on the Property Value of 60-54 55th Street, Maspeth, NY 11378.

Based on my research of Comparable Sales, I was able to determine a Current Market Value of Nine Hundred and Ninety-Five Thousand Dollars (\$995,000.00).

We look forward to working with you in the future. Our firm is committed to providing you with professional and dedicated service. Please do not hesitate to contact me should you require any further information.

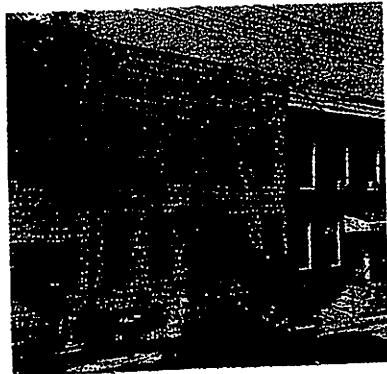
Sincerely,

Sal Joseph Crifasi



Crifasi Real Estate Inc  
313 Graham Ave  
Brooklyn, NY 11211  
Mobile: 718-908-4223 Office: 718-782-4411  
Email: saljoseph@crifasi.com  
www.crifasi.com

## Subject Property Details



**Location:** 60-54 55th St  
Maspeth, Ny 11378  
School District: Community District 24 - 24  
**Development:**  
**Section/Area:**  
Waterfront: N Waterview: N Waterfront Desc:

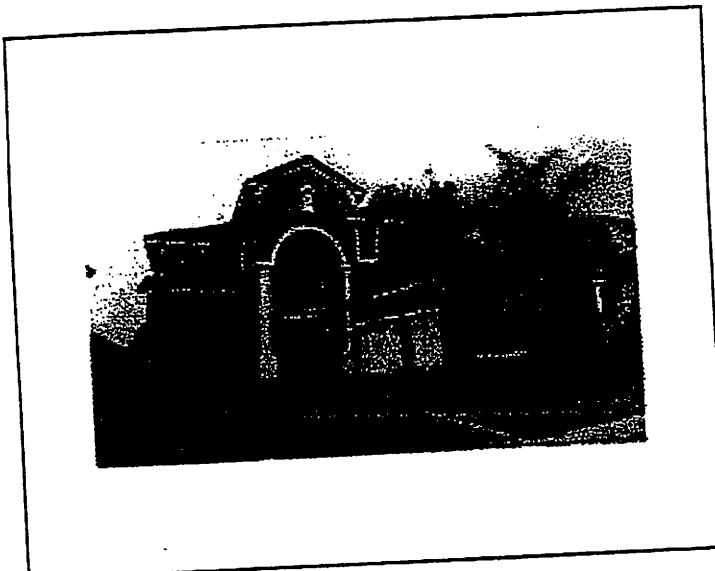
**Suggested Price and Taxes:**  
Taxes: \$4,669.00 Village Taxes:  
Total Taxes: Taxes W/Basic Star.

**Property Characteristics:**  
4 Family, Att 2 Story  
Rooms: 16; Bedrooms: 8; MBR 1st: Y; Baths Full: 4; Baths Half: 0  
Dining Room: None; Wood Floors: Y; Kitchens: 4; Eat In Kitchen: Y  
Basement: Full; Finished Basement: N; Fireplaces: 0; Garage: 0; Driveway: N  
Heat: -; Fuel: -;  
Aprox Interior Sqft: 3000; Approximate Year Built: 1915  
New Construction: N; Construction: Frame; Appearance: Very Good  
Lot Size: 25 x 100;  
REO: N; Short Sale: N

**Comments:**  
Four family house that is completely occupied. Gross Income is Approximately \$54,000 per year (Apt 1L \$1050, Apt 1R \$1050, Apt 2L \$1300, Apt 2R \$1100). Annual Expenses approximately \$14,000 per year. Net Operating Income is \$40,000 (not including any mortgages). All apartments are renovated and in good condition.

**Exhibit B**

"THIS ANALYSIS HAS NOT BEEN PERFORMED IN ACCORDANCE WITH THE UNIFORM STANDARDS OF PROFESSIONAL APPRAISAL PRACTICE WHICH REQUIRE VALUERS TO ACT AS UNBIASED, DISINTERESTED THIRD PARTIES WITH IMPARTIALITY, OBJECTIVITY AND INDEPENDENCE AND WITHOUT ACCOMMODATION OF PERSONAL INTEREST. IT IS NOT TO BE CONSTRUED AS AN APPRAISAL AND MAY NOT BE USED AS SUCH FOR ANY PURPOSE."



Liz Wilson  
JC PENNY REALTY, LLC.  
8701 West Irlo Bronson Memorial Highway  
Suite 200  
Kissimmee, Florida 34747  
863-557-6135  
[Liz@JCPennyRealty.com](mailto:Liz@JCPennyRealty.com)  
<http://www.LizWilsonHomes.net>



# Comparative Market Analysis

336 CHELSEA AVENUE  
Polk, 33837

Friday, March 24, 2017

## Summary of Comparable Listings

This page summarizes the comparable listings contained in this market analysis.

### Active Listings

| Address                       | Price     | Bds       | Bth | Sqft Ht | Acres | List Date  | DOM |
|-------------------------------|-----------|-----------|-----|---------|-------|------------|-----|
| 336 CHELSEA AVENUE Florida    | \$459,000 | 5         | 4   | 4,049   | 0.210 | 02/01/2017 | 40  |
| 2454 HERITAGE GREEN AVENUE FL | \$475,000 | 5         | 4   | 4,049   | 0.010 | 11/10/2016 | 134 |
| 2245 CALLAWAY COURT FL        | \$485,000 | 5         | 4   | 4,106   | 0.280 | 01/20/2017 | 63  |
| 314 CHADWICK DRIVE FL         | Averages: | \$473,000 | 5.0 | 4.0     | 4,068 | 0.167      | 79  |

### Sold Listings

| Address                       | Price     | Bds       | Bth | Sqft Ht | Acres | SLD Date   | DOM |
|-------------------------------|-----------|-----------|-----|---------|-------|------------|-----|
| 336 CHELSEA AVENUE Florida    | \$440,000 | 5         | 4   | 4,038   | 0.190 | 08/08/2016 | 115 |
| 449 CHELSEA AVENUE FL         | \$460,000 | 4         | 4   | 4,010   | 0.200 | 12/08/2016 | 106 |
| 214 CHELSEA AVENUE FL         | \$499,500 | 5         | 4   | 4,034   | 0.210 | 08/31/2016 | 287 |
| 2436 HERITAGE GREEN AVENUE FL | \$602,500 | 5         | 4   | 5,003   | 0.210 | 03/02/2017 | 128 |
| 2472 HERITAGE GREEN AVENUE FL | Averages: | \$500,500 | 4.8 | 4.0     | 4,271 | 0.203      | 159 |

|                           | Low       | Median    | Average   | High      | Count |
|---------------------------|-----------|-----------|-----------|-----------|-------|
| Comparable Price          | \$440,000 | \$475,000 | \$488,714 | \$602,500 | 7     |
| Adjusted Comparable Price | \$440,000 | \$475,000 | \$488,714 | \$602,500 | 7     |

On Average, the 'Sold' status comparable listings sold in 159 days for \$500,500



# Comparative Market Analysis

336 CHELSEA AVENUE  
Polk, 33837

Friday, March 24, 2017

## Pricing Recommendation

This page suggests a recommended selling price based on a thorough analysis of your property.

**Suggested List Price between \$460,000 to \$500,000**

Using the price per square footage cost approach, and adjusting values when comparing home with pools is how value was achieved.



**Exhibit C**

SLR:BDM:TRP  
F. #2014V02159

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK  
-----X

UNITED STATES OF AMERICA,

DECREE OF FORFEITURE  
AND ORDER FOR DELIVERY

-against-

16-CV-5190 (BMC)

APPROXIMATELY TWO HUNDRED  
SIXTY-SIX THOUSAND THREE HUNDRED  
SIXTY-NINE DOLLARS AND NINETY-SIX  
CENTS IN UNITED STATES CURRENCY  
(\$266,369.96) SEIZED FROM J.P. MORGAN  
CHASE BANK, N.A. ACCOUNT NUMBER  
3132422134, HELD IN THE NAME OF RAFAEL  
FLORES, JR., AND ALL PROCEEDS  
TRACEABLE THERETO; and

THE REAL PROPERTY AND PREMISES  
LOCATED AT 336 CHELSEA AVENUE,  
DAVENPORT, FLORIDA.

Defendants *In Rem*.

-----X

WHEREAS, on or about April 22, 2015, law enforcement agents with the Federal Bureau of Investigation seized approximately Thirty-Four Thousand Two Hundred Forty-Four Dollars and Zero Cents (\$34,244.00) in United States currency from 71-15 67<sup>th</sup> Street, Queens, New York (the "Seized Currency"), pursuant to a duly authorized search warrant issued by the Honorable Vera M. Scanlon, United States Magistrate Judge for the Eastern District of New York, in accordance with 21 U.S.C. § 881(a)(6) and 18 U.S.C. § 981, as moneys, negotiable instruments, securities, or other things of value furnished or intended to be furnished in exchange for a controlled substance or listed chemical in violation of the Controlled Substances Act, 21

U.S.C. §§ 801, et seq. (the "CSA"), proceeds traceable to such an exchange, and/or moneys, negotiable instruments, and securities used or intended to be used to facilitate any violation of the CSA;

WHEREAS, on or about September 19, 2016, the United States commenced the above-captioned action by filing a Verified Complaint *in rem* (the "Complaint") alleging that: a) approximately Two Hundred Sixty-Six Thousand Three Hundred Sixty-Nine Dollars and Ninety-Six Cents (\$266,369.96) seized from J.P. Morgan Chase Bank, N.A. account number 3132422134, held in the name of Rafael Flores, Jr. (the "Defendant Funds"); and b) the real property and premises located at 336 Chelsea Avenue, Davenport, Florida; to wit, Lot 64, Chelsea Woods at Providence, according to the Plat thereof as recorded in Plat Book 132, Pages 3 through 7, Public Records of Polk County, Florida. Parcel Identification Number 27-26-13-304001-000640 (the "Defendant Property") were subject to forfeiture to the United States pursuant to: i) 21 U.S.C. § 881(a)(6), as moneys, negotiable instruments, securities, or other things of value furnished or intended to be furnished in exchange for a controlled substance or listed chemical in violation of the Controlled Substances Act, 21 U.S.C. §§ 801, et seq. (the "CSA"), proceeds traceable to such an exchange, and/or moneys, negotiable instruments, and securities used or intended to be used to facilitate any violation of the CSA; and/or ii) 21 U.S.C. § 881(a)(7), as real property used, or intended to be used, in any manner or part, to commit, or to facilitate the commission of, a violation of the CSA punishable by more than one year's imprisonment;

WHEREAS, on or about September 21, 2016, United States District Judge Brian M. Cogan issued a Warrant for Arrest of Articles *In Rem*, authorizing the continued restraint of the Defendant Funds;

WHEREAS, notice of the forfeiture of the Defendants *In Rem* was sent to all potential claimants by certified mail, return receipt requested;

WHEREAS, consistent with the custom and practice in this district, the United States published notice of this action on an official government website, [www.forfeiture.gov](http://www.forfeiture.gov), for at least (30) consecutive days, beginning on October 1, 2016 and ending on October 30, 2016;

WHEREAS, on or about October 20, 2016, the government filed a Notice of Pendency against the Defendant Property and posted a copy of the Complaint on the Defendant Property pursuant to 18 U.S.C. § 985;

WHEREAS, on or about November 30, 2016, Rafael Flores, Jr., Jenise Flores, Victoria Flores, Damaris Flores, Wilfredo Flores, Jasmine Flores and 60-54 55<sup>th</sup> St., LLC<sup>1</sup>

(collectively, the "Claimants") each filed a claim to the Defendant Property;

WHEREAS, on or about November 30, 2016, Rafael Flores, Jr. filed a claim to the Defendant Funds;

WHEREAS, other than the Claimants, no person or entity has filed a claim or statement of interest, an answer, or other response of any kind to the Complaint, has requested, or has been granted an extension of time in which to do so, and the time to do so has expired;

WHEREAS, Claimants and the United States, seeking to resolve this matter without further litigation, have entered into a Stipulation of Settlement (the "Stipulation"); and

WHEREAS, pursuant to the Stipulation, among other things, a) the Claimants agree to forfeit all right, title, and interest they may have in the Defendant Property and the Seized Currency; b) Claimants agree to the administrative forfeiture of the Seized Currency; c)

<sup>1</sup> The claim filed on November 30, 2016 on behalf of 60-54 55<sup>th</sup> St., LLC incorrectly listed claimant's name as 60-54 55<sup>th</sup> Street, LLC.

the United States agrees to return \$115,000.00 of the Defendant Funds to 60-54 55<sup>th</sup> St., LLC, less any debt owed to the United States, any agency, of the United States, or any other debt of 60-54 55<sup>th</sup> St., LLC which the United States is authorized to collect (the "Settlement Amount"); and d) Claimants agree to forfeit all right, title and interest in the remainder of the Defendant Funds to the United States, including any interest that may have accrued since the date of seizure (the "Forfeited Funds");

UPON the joint motion of the United States of America and the Claimants,

IT IS HEREBY ORDERED, ADJUGED AND DECREED as follows:

1. Upon entry of this Decree of Forfeiture and Order for Delivery

("Decree"), all persons, other than the Claimants, having been given due notice of these proceedings, and none of those persons or entity having interposed a statement of interest, an answer, or other response of any kind to the Complaint, the Court notes the default of all persons having an interest in the Defendants *In Rem*.

2. Pursuant to 21 U.S.C. §§ 881(a)(6) and (7), the Defendant Property and

the Forfeited Funds are hereby forfeited and condemned to the use and benefit of the United States.

States.

3. Following entry of this Decree, the United States shall release the

Settlement Amount to 60-54 55<sup>th</sup> St., LLC in accordance with its practices and procedures.

4. The Internal Revenue Service, and/or their duly agents and/or contractors,

are directed to dispose of the Defendant Property and the Forfeited Funds in accordance with all applicable laws and regulations.

5. The Clerk of Court is directed to close this action with prejudice, and shall

enter judgment accordingly.

*Decree of Forfeiture and Order for Delivery  
United States v. S266.369.96, et al., 16-CV-5190 (BMC)*

6. The Court shall retain jurisdiction over any claims concerning enforcement of the Stipulation.

7. The Clerk of this Court shall forward five (5) certified copies of this Partial Decree to the United States Attorney for the Eastern District of New York, 271-A Cadman Plaza East, Brooklyn, New York 11201, Attention: Yvette Ramos, FSA Paralegal.

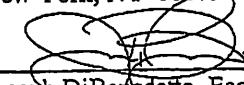
Dated: Brooklyn, New York  
April 4, 2017

BRIDGET M. ROHDE  
Acting United States Attorney  
Eastern District of New York  
271-A Cadman Plaza East  
Brooklyn, New York 11201

By: Tanisha Payne  
Tanisha R. Payne  
Assistant United States Attorney  
(718) 254-6358

Dated: New York, New York  
April 4, 2017

JOSEPH DIBENEDETTO  
The Law Office of Joseph  
DiBenedetto, P.C.  
Attorney for Claimants  
233 Broadway, Suite 2707  
New York, NY 10279

By:   
Joseph DiBenedetto, Esq.  
(212) 608-5858

Date: April 4, 2017

SO ORDERED:  
Digitally signed by Brian M.  
Cogan

HONORABLE BRIAN M. COGAN  
UNITED STATES DISTRICT JUDGE  
EASTERN DISTRICT OF NEW YORK

**Exhibit D**

SLR:BDM:TRP  
F. #2014V02159

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK.

-X

UNITED STATES OF AMERICA,

STIPULATION OF SETTLEMENT

-against-

16-CV-5190 (BMC)

APPROXIMATELY TWO HUNDRED  
SIXTY-SIX THOUSAND THREE HUNDRED  
SIXTY-NINE DOLLARS AND NINETY-SIX  
CENTS IN UNITED STATES CURRENCY  
(\$266,369.96) SEIZED FROM J.P. MORGAN  
CHASE BANK, N.A. ACCOUNT NUMBER  
3132422134 HELD IN THE NAME OF RAFAEL  
FLORES, JR., AND ALL PROCEEDS  
TRACEABLE THERETO; and

THE REAL PROPERTY AND PREMISES  
LOCATED AT 336 CHELSEA AVENUE,  
DAVENPORT, FLORIDA.

Defendants *In Rem.*

-X

WHEREAS, on or about April 22, 2015, law enforcement agents with the Federal Bureau of Investigation seized approximately Thirty-Four Thousand Two Hundred Forty-Four Dollars and Zero Cents (\$34,244.00) in United States currency from 71-15 67<sup>th</sup> Street, Queens, New York (the "Seized Currency"), pursuant to a duly authorized search warrant issued by the Honorable Vera M. Scanlon, United States Magistrate Judge for the Eastern District of New York, in accordance with 21 U.S.C. § 881(a)(6) and 18 U.S.C. § 981, as moneys, negotiable instruments, securities, or other things of value furnished or intended to be furnished in exchange for a controlled substance or listed chemical in violation of the Controlled Substances Act, 21

U.S.C. §§ 801, et seq. (the "CSA"), proceeds traceable to such an exchange, and/or moneys, negotiable instruments, and securities used or intended to be used to facilitate any violation of the CSA;

WHEREAS, the United States commenced the above-captioned action on or about September 19, 2016; by filing a Verified Complaint *in rem* (the "Complaint") alleging that: a) approximately Two Hundred Sixty-Six Thousand Three Hundred Sixty-Nine Dollars and Ninety-Six Cents (\$266,369.96) seized from J.P. Morgan Chase Bank, N.A. account number 3132422134, held in the name of Rafael Flores, Jr. (the "Defendant Funds"); and b) the real property and premises located at 336 Chelsea Avenue, Davenport, Florida (the "Defendant Property") were subject to forfeiture to the United States pursuant to: i) 21 U.S.C. § 881(a)(6), as moneys, negotiable instruments, securities, or other things of value furnished or intended to be furnished in exchange for a controlled substance or listed chemical in violation of the Controlled Substances Act, 21 U.S.C. §§ 801, et seq. (the "CSA"), proceeds traceable to such an exchange, and/or moneys, negotiable instruments, and securities used or intended to be used to facilitate any violation of the CSA; and/or ii) 21 U.S.C. § 881(a)(7), as real property used, or intended to be used, in any manner or part, to commit, or to facilitate the commission of, a violation of the CSA punishable by more than one year's imprisonment;

WHEREAS, on or about September 21, 2016, United States District Judge Brian M. Cogan issued a Warrant for Arrest of Articles *In Rem*, authorizing the continued restraint of the Defendant Funds;

WHEREAS, on or about September 30, 2016, notice of the forfeiture of the Defendants *In Rem* was sent to all potential claimants by certified mail, return receipt requested;

WHEREAS, consistent with the custom and practice in this district, the United States published notice of this action on an official government website, [www.forfeiture.gov](http://www.forfeiture.gov), for at least (30) consecutive days, beginning on October 1, 2016 and ending on October 30, 2016;

WHEREAS, on or about October 20, 2016, the government filed a Notice of Pendency against the Defendant Property and posted a copy of the Complaint on the Defendant Property pursuant to 18 U.S.C. § 985;

WHEREAS, on or about November 30, 2016, Rafael Flores, Jr., Jenise Flores, Victoria Flores, Damaris Flores, Wilfredo Flores, Jasmine Flores and 60-54 55<sup>th</sup> St., LLC

(collectively, the "Claimants") each filed a claim to the Defendant Property;

WHEREAS, on or about November 30, 2016, Rafael Flores, Jr. filed a claim to

the Defendant Funds;

WHEREAS, Claimants have declared and affirmed that they hold an exclusive ownership interest in the Defendant Property;

WHEREAS, Claimant Rafael Flores, Jr. has declared and affirmed that he holds an exclusive ownership interest in the Defendant Funds;

WHEREAS, with the exception of the Claimants, no other person or entity has filed a verified statement of interest as to the Defendants *In Rem* nor has anyone requested, or been granted, an extension of time in which to do so, and the time to do so has expired;

WHEREAS, Joseph DiBenedetto, Esq., is duly authorized to represent the Claimants and to execute this Stipulation of Settlement ("Stipulation") as their counsel; and

WHEREAS, the Claimants and the United States have agreed to resolve and settle this matter between them in full without further litigation under the terms set forth below,

IT IS HEREBY STIPULATED AND AGREED by and between the United States

and the Claimants as follows:

1. Claimants represent that they are the exclusive owners of the Defendant Property and are authorized to execute this and all other documents necessary to resolve the seizure and forfeiture of the Defendant Property.
2. Claimant Rafael Flores, Jr. represents that he is the sole and exclusive owner of the Defendant Funds and is authorized to execute this and all other documents necessary to resolve the seizure and forfeiture of the Defendant Funds.
3. Claimant Damaris Flores represents that she is the duly authorized Administrator of the Estate of Rafael Flores pursuant to Letters of Administration and a Decree Appointing Administrator issued in Surrogate's Court of the State of New York, County of Queens, and is authorized to execute this and all other documents necessary to resolve the seizure and forfeiture of the Defendant Funds and the Defendant Property on behalf of the Estate of Rafael Flores.
4. Upon execution of this Stipulation, the Claimants agree to forfeit all right, title, and interest they may have in the Defendant Property to the United States. Claimants further agree to take whatever steps are necessary to ensure that clear title to the Defendant Property passes to the United States and comply with the duly executed Occupancy Agreement attached hereto as Exhibit A.
5. Upon entry of a Decree of Forfeiture, the United States agrees to remit \$115,000.00 of the Defendant Funds to 60-54 55<sup>th</sup> St., LLC, less any debt owed to the United States, any agency, of the United States, or any other debt of 60-54 55<sup>th</sup> St., LLC which the United States is authorized to collect (the "Settlement Amount"). The Claimants agree to forfeit

the remainder of the Defendant Funds to the United States, including any interest that may have accrued since the date of seizure (the "Forfeited Funds"). The Debt Collection Improvement Act of 1996 (DCIA), 31 U.S.C. § 3716, requires the Department of the Treasury, the United States Marshals Service, and other disbursing officials to offset Federal payments to collect delinquent non-tax debts owed to the United States, or delinquent debts owed to states, including past-due child support enforced by states. If an offset to the Settlement Amount is made during an electronic funds transfer, 60-54 55<sup>th</sup> St., LLC will receive a notification from the government at the last address provided by the debtor to the creditor. If 60-54 55<sup>th</sup> St., LLC believes that the Settlement Amount may be subject to an offset, it may contact the Treasury Department at 1-800-304-3107.

6. Claimants waive any and all right, title and interest they may have in the Seized Currency; waive all time limits set forth in 18 U.S.C. § 983 and any claim to further notice of forfeiture pursuant to the duly executed Waiver of Timely Notice attached hereto as Exhibit B; and agree to the administrative forfeiture of the Seized Currency.

7. Claimants agree to release, remise, and forever discharge the United States and its agencies, agents, officers, and employees, past and present, from all claims or causes of action which they and/or their heirs, agents, assignees, representatives and successors, and/or the Estate of Rafael Flores, ever had, now have, or hereafter may have against the United States and its agencies, agents, officers, and employees, past and present, for or on account of: the restraint and/or seizure of the Defendants *In Rem* and the Seized Currency, including any claims concerning the condition of the Defendants *In Rem* and the Seized Currency; the commencement of this action; and the settlement of this action. Claimants further agree that they shall hold the United States, its agencies, agents, employees and officers, past and present, harmless from any

*Stipulation of Settlement  
United States v. \$266,369.96, et al., 16-CV-5190 (BMC)*

and all claims or suits brought by any persons or entities concerning, referring or related to the Defendants *In Rem* and the Seized Currency, and that they shall: (a) indemnify the United States and its agencies, agents, employees and officers, past and present, for any claims to the Defendants *In Rem* and the Seized Currency; (b) if demanded by the United States, defend any such suit; and (c) provide evidence and testimony necessary to the defense of such suit.

8. Claimants agree to execute any documents necessary to effectuate the timely return of the Settlement Amount pursuant to this Stipulation, including all documents required to initiate an electronic funds transfer.

9. Claimants waive all time limits set forth in 18 U.S.C. § 983 and any claim to further notice of forfeiture.

10. Claimants waive their rights, if any, to use this matter, the seizure, restraint, and/or forfeiture of the Defendants *In Rem* and the Seized Currency, or the settlement of this matter as a basis for any statutory or constitutional defense, including, without limitation, defenses based upon the Double Jeopardy Clause of the Fifth Amendment and the Excessive Fines Clause of the Eighth Amendment in any other civil, criminal, or administrative action.

11. Claimants and the United States agree that each party shall bear its own costs and attorney's fees. Claimants further agree to waive any and all rights, if any, they have to recover attorney's fees under the Equal Access to Justice Act, the Civil Asset Forfeiture Reform Act, or any other legal or statutory bases.

12. Claimants shall withdraw and not pursue further any claim or petition for remission or mitigation in connection with the Defendants *In Rem* and the Seized Currency.

13. In consideration of the foregoing, and provided no other person or entity files any claims to the Defendants *In Rem* and/or the Seized Currency, counsel for the United

States shall submit to the Court a proposed Decree of Forfeiture and Order for Delivery forfeiting the Defendants *In Rem* and remitting the Settlement Amount to 60-54 55<sup>th</sup> Street, LLC. Once approved by the Court, the United States shall arrange for the payment of the Settlement Amount, which shall be paid by electronic transfer to a bank account listed on a duly executed electronic payment form submitted by Claimants. The Seized Currency shall be administratively forfeited in accordance with all applicable laws and regulations.

14. This Stipulation shall in no way be deemed an admission of culpability, liability, or guilt on behalf of the Claimants or the United States or any of its respective agents, officers, representatives, or employees, past and present. Further, this Stipulation shall in no way constitute any reflection upon the merits of the claims and defenses, if any, asserted by the United States and Claimants, respectively.

15. This Stipulation contains the entire agreement between the parties and may be modified only by express written consent of the United States and the Claimants. This Stipulation may be executed in several counterparts. All such counterparts and signature pages, together, shall be deemed to be one document. If any provision of this Stipulation is hereafter determined to be invalid for any reason, the balance of this Stipulation shall remain in full force and effect.

Dated: Brooklyn, New York  
April 4, 2017

BRIDGET M. ROHDE  
Acting United States Attorney  
Eastern District of New York  
271-A Cadman Plaza East  
Brooklyn, New York 11201

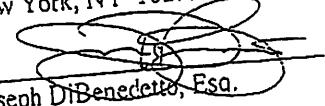
By: Tanisha Payne  
Tanisha R. Payne  
Assistant United States Attorney  
(718) 254-6358

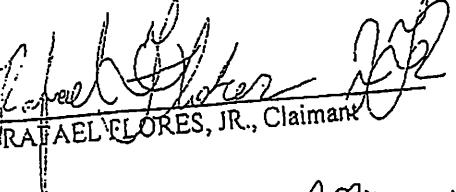
AGREED AND CONSENTED TO BY:

Dated: New York, New York  
April 4, 2017, 2017

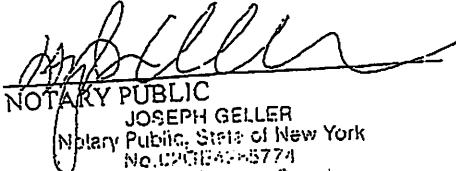
JOSEPH DIBENEDETTO  
The Law Office of Joseph  
DiBenedetto, P.C.  
Attorney for Claimants  
233 Broadway, Suite 2707  
New York, NY 10279

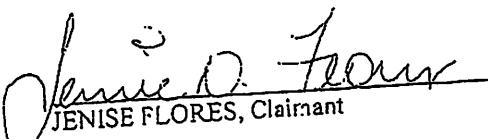
By:

  
Joseph DiBenedetto, Esq.  
(212) 608-5858

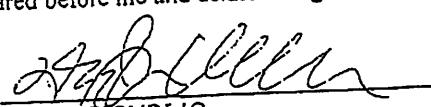
  
Rafael Flores, Jr., Claimant

On the 3rd day of April in the year 2017, Rafael Flores, Jr., known to me, the undersigned, or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to above, personally appeared before me and acknowledged to me that he executed the foregoing document.

  
NOTARY PUBLIC  
JOSEPH GELLER  
Notary Public, State of New York  
No. 02GE4935774  
Qualified in Queens County  
Commission Expires August 26 2017

  
JENISE FLORES, Claimant

On the 3rd day of April in the year 2017, Jenise Flores, known to me, the undersigned, or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to above, personally appeared before me and acknowledged to me that she executed the foregoing document.

  
NOTARY PUBLIC  
JOSEPH GELLER  
Notary Public, State of New York  
No. 02GE4935774  
Qualified in Queens County  
Commission Expires August 26 2017

AGREED AND CONSENTED TO BY:

Damaris Flores  
DAMARIS FLORES, Claimant

On the 3<sup>rd</sup> day of April in the year 2017, Damaris Flores, known to me, the undersigned, or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to above, personally appeared before me and acknowledged to me that she executed the foregoing document.

Joseph Geller  
NOTARY PUBLIC  
JOSEPH GELLER  
Notary Public, State of New York  
No.02GE4985774  
Qualified in Queens County  
Commission Expires August 26 2017

Damaris Flores Administrator  
ESTATE OF RAFAEL FLORES  
By DAMARIS FLORES, Administrator

On the 3<sup>rd</sup> day of April in the year 2017, Damaris Flores, known to me, the undersigned, or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to above, personally appeared before me and acknowledged to me that she executed the foregoing document.

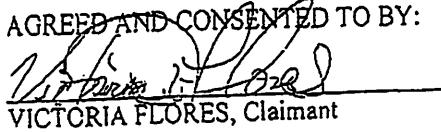
Joseph Geller  
NOTARY PUBLIC  
JOSEPH GELLER  
Notary Public, State of New York  
No.02GE4985774  
Qualified in Queens County  
Commission Expires August 26 2017

Damaris Flores  
On behalf of 60-54 55<sup>th</sup> STREET, LLC, Claimant

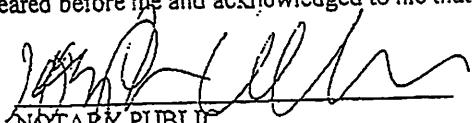
On the 3<sup>rd</sup> day of April in the year 2017, DAMARIS FLORES, known to me, the undersigned, or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to above, personally appeared before me and acknowledged to me that s/he executed the foregoing document.

Joseph Geller  
NOTARY PUBLIC  
JOSEPH GELLER  
Notary Public, State of New York  
No.02GE4985774  
Qualified in Queens County  
Commission Expires August 26 2017

AGREED AND CONSENTED TO BY:

  
\_\_\_\_\_  
VICTORIA FLORES, Claimant

On the 3<sup>rd</sup> day of April in the year 2017, Victoria Flores, known to me, the undersigned, or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to above, personally appeared before me and acknowledged to me that she executed the foregoing document.

  
\_\_\_\_\_  
NOTARY PUBLIC

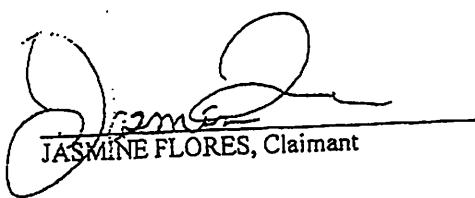
JOSEPH GELLER  
Notary Public, State of New York  
No.02GE4985774  
Qualified in Queens County  
Commission Expires August 26 2017

  
\_\_\_\_\_  
WILFREDO RODRIGUEZ, Claimant

On the 31<sup>st</sup> day of MARCH in the year 2017, Wilfredo Rodriguez, known to me, the undersigned, or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to above, personally appeared before me and acknowledged to me that he executed the foregoing document.

  
\_\_\_\_\_  
NOTARY PUBLIC

JOSEPH GELLER  
Notary Public, State of New York  
No.02GE4985774  
Qualified in Queens County  
Commission Expires August 26 2017

  
\_\_\_\_\_  
JASMINE FLORES, Claimant

On the 3<sup>rd</sup> day of April in the year 2017, Jasmine Flores, known to me, the undersigned, or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to above, personally appeared before me and acknowledged to me that she executed the foregoing document.

  
\_\_\_\_\_  
NOTARY PUBLIC

JOSEPH GELLER  
Notary Public, State of New York  
No.02GE4985774  
Qualified in Queens County  
Commission Expires August 26 2017

**Exhibit E**

# Evaluation of Property

August 25th, 2016



Prepared For

**Estate of Flores**  
71-15 67th St

Prepared By

Sal Crifasi, Associate Broker  
[saljoseph@crifasi.com](mailto:saljoseph@crifasi.com)  
Work: 718-908-4223  
[www.crifasi.com](http://www.crifasi.com)



Crifasi Real Estate Inc  
313 Graham Ave  
Brooklyn, NY 11211  
(718)782-4411  
[www.crifasi.com](http://www.crifasi.com)

August 25, 2016

Estate of Flores  
71-15 67th St

Dear Estate of Flores:

Re: 71-15 67th St

I, Sal J. Crifasi, with an office located at 313 Graham Ave, Brooklyn, New York, 11211 as a Licensed Associate Broker with License # 10301205163 was asked to give my professional opinion on the Property Value of 60-54 55th Street, Maspeth, NY 11378.

Based on my research of Comparable Sales, I was able to determine a Current Market Value of Seven Hundred and Fifty Thousand Dollars (\$750,000.00).

We look forward to working with you in the future. Our firm is committed to providing you with professional and dedicated service. Please do not hesitate to contact me should you require any further information.

Sincerely,

Sal Joseph Crifasi  
[saljoseph@crifasi.com](mailto:saljoseph@crifasi.com)  
Work: 718-908-4223  
[www.crifasi.com](http://www.crifasi.com)



Crifasi Real Estate Inc

313 Graham Ave  
Brooklyn, NY 11211

62-70 Fresh Pond Rd  
Ridgewood, NY 11385

79-47 Metropolitan Ave  
Middle Village, NY 11379

(718)782-4411

[www.crifasi.com](http://www.crifasi.com)

## Subject Property Details



**Location:** 71-15 67th St  
Glendale, Ny 11385  
School District: Community District 24 - 24  
**Development:**  
**Section/Area:**  
**Waterfront:** Waterview: Waterfront Desc:

---

**Suggested Price and Taxes:**  
Taxes: \$6,000.00 Village Taxes:  
Total Taxes: Taxes W/Basic Star:

---

**Property Characteristics:**  
2 Family, Sd 2 Story  
Rooms: 11; Bedrooms: 5; Baths Full: 2; Baths Half: 1  
Dining Room: Formal; Wood Floors: Y;  
Basement: Full; Finished Basement: Y; Garage: 2; Driveway: Pty  
Heat: -; Fuel: Gas;  
Aprox Interior Sqft: 3150; Approximate Year Built: 1920  
Construction: Stucco;  
Lot Size: 24 x 95;

---

**Comments:**  
Mint condition two family house with first floor two bedroom apartment occupied by owner.  
Second floor apartment is three bedroom that is currently rented for \$1600 per month.  
Basement is finished. There is a new roof and gas boiler is in good condition. Both apartments have been renovated.

**Exhibit F**



PO Box 31785  
Tampa, FL 33631-3785

000624602 MB 0.416 \*\*AUTO 70075511385-706915 -C01-P06252-J1  
PO A2D00101 0004000000000010 -MLENVCRE  
RAFAEL FLORES  
7115 67TH ST  
GLENDALE NY 11385-7069



BMKDEFU M25492

Customer service (info in sidebar)

Customer service: 1.800.669.6607

TDD/TYY users only: 1.800.300.6407

En Español: 1.800.295.0025

Monday-Friday 7a.m. to 7p.m. Local Time



bankofamerica.com

157745724

August 1, 2016

| Account number           | 157745724      |
|--------------------------|----------------|
| Payment due date         | August 1, 2016 |
| <b>Total amount due</b>  |                |
| Option 1 (Full)          | \$2,540.16     |
| Option 2 (15 yr)         | \$6,122.55     |
| Option 3 (Minimum)       | \$2,518.52     |
| Option 4 (Interest-only) | Not available  |

If payment is received after 08/16/16, \$36.94 late fee will be charged.\*

## Your Home Loan Account

Statement date: July 6, 2016

### Get real, practical knowledge with Better Money Habits™

Build your financial know-how with free tools and information to help you make more confident decisions on topics from budgeting and saving to reducing debt and improving credit.

Learn more at [BetterMoneyHabits.com](http://BetterMoneyHabits.com)

### Account information

|                             |                                |
|-----------------------------|--------------------------------|
| Property address            | 7115 67TH ST                   |
| Loan type                   | 30 Yr Conv Jumbo PayOption ARM |
| Contractual remaining term  | 20 Years, 07 Months            |
| Principal balance           | \$332,476.19                   |
| Escrow balance              | \$630.93                       |
| Interest rate until 08/2016 | 3.375%                         |
| Prepayment penalty          | No                             |

### Past payments breakdown

|                              | Paid since last statement | Paid year to date* |
|------------------------------|---------------------------|--------------------|
| Principal                    | \$1,817.11                | \$6,436.28         |
| Interest                     | \$1,877.85                | \$6,407.20         |
| Escrow (taxes and insurance) | \$1,316.10                | \$4,346.64         |
| Optional products            | \$25.98                   | \$90.93            |
| Fees, charges, and advances  | \$51.94                   | \$170.82           |
| <b>Total</b>                 | <b>\$5,088.98</b>         | <b>\$17,451.87</b> |

### Explanation of total amount due

|                                 | Option 1 (Full)   | Option 2 (15 year) | Option 3 (Minimum) | Option 4 (Interest-only) |
|---------------------------------|-------------------|--------------------|--------------------|--------------------------|
| Principal                       | \$934.03          | \$4,516.42         | \$912.39           |                          |
| Interest                        | \$935.09          | \$935.09           | \$935.09           |                          |
| Escrow (taxes and insurance)    | \$658.05          | \$658.05           | \$658.05           |                          |
| Optional products               | \$12.99           | \$12.99            | \$12.99            |                          |
| <b>Regular monthly payment</b>  | <b>\$2,540.16</b> | <b>\$6,122.55</b>  | <b>\$2,518.52</b>  |                          |
| Current period fees and charges | \$0.00            | \$0.00             | \$0.00             |                          |
| <b>Total amount due</b>         | <b>\$2,540.16</b> | <b>\$6,122.55</b>  | <b>\$2,518.52</b>  |                          |

If you make this regular monthly payment.

...your principal balance will decrease, and you will be closer to paying off your loan.

...your principal balance will decrease, and you will be closer to paying off your loan.

...your principal balance will decrease, and you will be closer to paying off your loan. This is your Minimum payment amount.

This payment is not available this month.

\*Please see the 'Other important information' section of this statement.

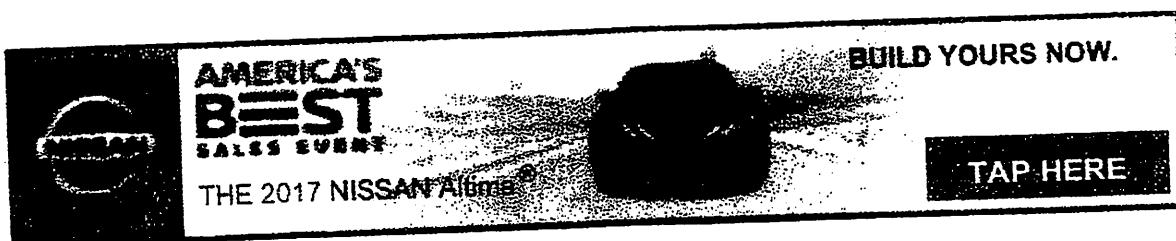
**Exhibit G**

## 2013 Nissan Altima

**Style:** 2.5 Sedan 4D Change Style

**Mileage:** 27000      **Change**

[Edit Options](#) [Check Specs](#)



Advertisement

## Your Blue Book® Value

Trade In to a  
Dealer

Get an Instant  
Cash Offer

Sell to a Private  
Party

**Private Party Value (Good Condition)**  
**\$10,863**

Fair  
Condition

Very Good  
Condition

Excellent

## 2005 Nissan Quest

**Style:** Minivan 4D Change Style

**Mileage:** 56000      **Change**

[Edit Options](#) [Check Specs](#)

Featured Comparison  
**2017 Kia Optima**  
vs. other midsize sedans



Advertisement

## Your Blue Book® Value

Trade In to a  
Dealer

Get an Instant  
Cash Offer

Sell to a Private  
Party

**Private Party Value (Fair Condition)**

**\$2,878**

Good  
Condition

Very Good  
Condition

Excellent

VALUE ANOTHER VEHICLE



# 1988 Chevrolet Corvette

• • •  
MENU

2dr Coupe 8-cyl. 350cid/245hp FI  EDIT

 Download Vehicle Report (PDF)

 Add to Favorites

**\$6,100** Avg. Value\*

CLOSE



Get up-to-date features, news and tips emailed to you  
every Wednesday. Join 450,000+ classic car enthusiasts.

VALUE ANOTHER VEHICLE



# 1991 Ford Mustang 5.0 GT

• • •  
MENU

3dr Hatchback 8-cyl. 302cid/225hp SFI  EDIT

 Download Vehicle Report (PDF)

 Add to Favorites

**\$5,600** Avg. Value\*

Only \$240 per year to insure this classic with  
Hagerty\*\* – that's less than \$125 every 6

CLOSE

Get up-to-date features, news and tips emailed to you  
every Wednesday. Join 450,000+ classic car enthusiasts.